



County Service Area 70 Zone R-15 (Landers)

Report Created:1/22/2018

County Service Area 70 Zone R-15 is governed by the County Board of Supervisors. The zone has one employee. This zone maintains 162 miles of unpaved roads in the Landers area of the Homestead community and receives a \$20 per parcel service charge on 3,510 parcels to fund road grading and road maintenance services. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County. The audits identify the receipt of property taxes even though the zone receives a service charge.

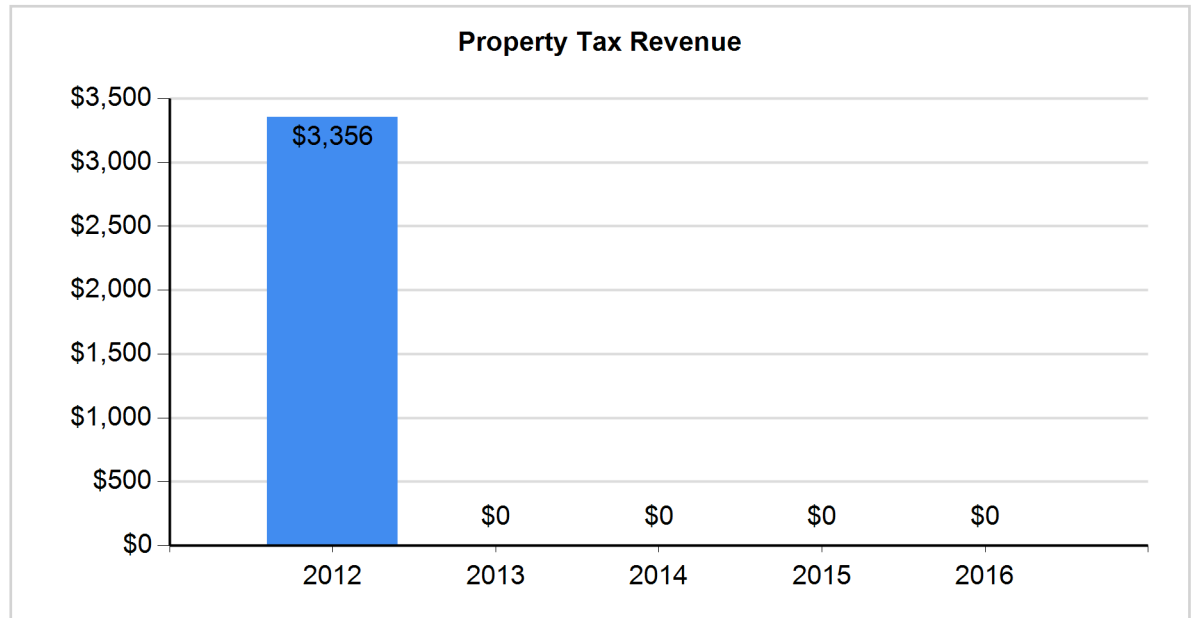
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



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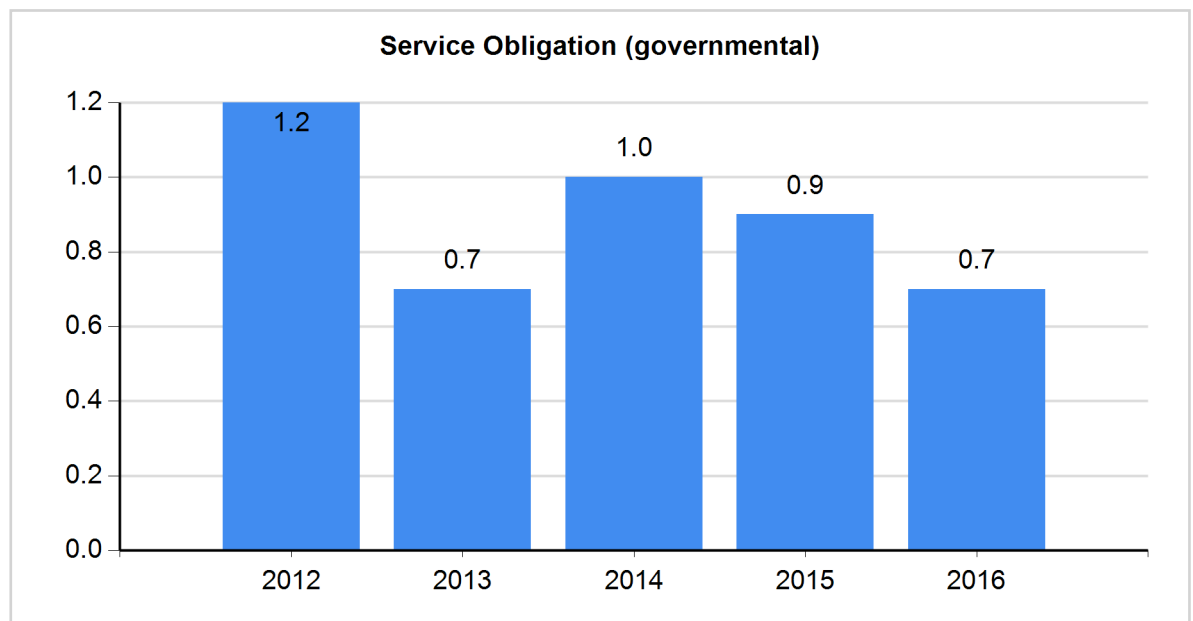
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2012	2013	2014	2015	2016
\$118,430	\$79,277	\$96,523	\$78,362	\$75,565
\$101,265	\$115,577	\$101,101	\$84,599	\$102,980
1.2	0.7	1.0	0.9	0.7

Agency Response



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Liquidity

Description

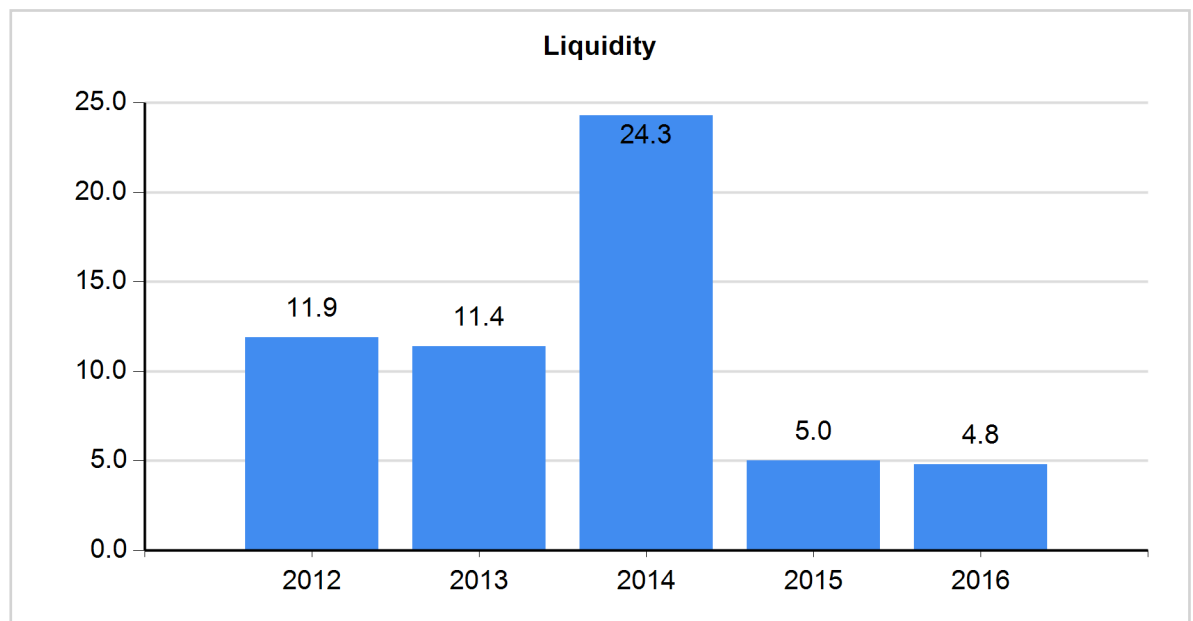
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$78,598	\$71,653	\$60,104	\$54,559	\$32,672
\$6,624	\$6,309	\$2,476	\$10,947	\$6,796
11.9	11.4	24.3	5.0	4.8

Agency Response